

SENATOR KRISTENSEN: It depends on which...depends on if they're interstate commerce or intrastate commerce. The interstate commerce know policywise, I don't know, I supposed for 20 years, that they don't pay that sales tax on their trailers, if they're going to run those on interstate commerce, because that would be a violation of the commerce clause, and so we've done that to encourage that sort of transportation.

SENATOR ROBINSON: So, so we...we've...so what...as I look at this, we should...what that tells me then is that we probably shouldn't put a...lay a personal property tax on farm equipment then. We give a break to the truckers, right. We've given a break to the truckers, right, no sales tax.

SENATOR KRISTENSEN: If...if...

SENATOR ROBINSON: On certain ones, that's what you just told me, I think.

SENATOR KRISTENSEN: Right, on interstate commerce transportation that's true.

SENATOR ROBINSON: And...but you know one of the plans out here we want to tax all this equipment, see, and lay another tax on them when they already pay a sales tax. Isn't that correct, farm equipment, we have to...we have a...we pay sales tax on farm equipment, right, 5 cents, right?

SENATOR KRISTENSEN: Yes.

SENATOR ROBINSON: Okay. But across the border we don't pay for it, do we, in Kansas and Iowa, as I understand that, we don't pay for...we don't have that. We have that border...

SENATOR KRISTENSEN: That's what I haven't bought a whole lot of farm equipment.

SENATOR ROBINSON: ...bleeding, I guess I've heard that, is that correct?

SENATOR KRISTENSEN: You're going to answer my question, so I should just let you continue on. But, yes, there are certain states that...

SENATOR ROBINSON: I think we ought to develop these analogies